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## Abstract

A semiconductor device comprises: a semiconductor substrate of a first conductivity type; a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film; a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film; and a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath the first electrode.